



**Wisconsin Department of Agriculture,  
Trade and Consumer Protection**

**Wisconsin Department of Revenue**



**DATCP/DOR JOINT RELEASE:** Filing Date Extended for Wisconsin Farmers

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MADISON - The Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP) and Wisconsin Department of Revenue (DOR) announced today that farmers who choose not to make quarterly estimated tax payments will not be subject to interest on underpayment of estimated tax if they file their 2012 Wisconsin income tax return and pay the full amount of tax due by April 15, 2013. The customary deadline for Wisconsin farmers to file their 2012 Wisconsin income tax return and pay tax without facing underpayment penalties is March 1, 2013.

"The Department of Revenue wants to make sure that farmers are aware of this extension to file and pay without underpayment penalties to April 15, 2013," said Department of Revenue Secretary Richard Chandler. "Keeping our citizens informed of changes to deadlines is critical to providing good customer service and ensuring compliance with tax laws."

The extension is in response to the January enactment of the federal American Taxpayer Relief Act (ATRA). The ATRA caused a delay in the release of several tax forms that are often filed by farmers, including Form 4562, Depreciation and Amortization. The Internal Revenue Service is providing similar relief.

"It is easier for all Wisconsin farmers when the state and federal governments coordinate their efforts for filing tax forms and making payments," said DATCP Secretary Ben Brancel. "I encourage farmers to contact their tax preparers to discuss how the new deadline for filing and making estimated tax payments impacts them."

A taxpayer qualifies as a farmer for the 2012 tax year if at least two-thirds of the taxpayer's gross income was from farming in either 2011 or 2012. For a married couple filing a joint return, gross income is the joint total gross income of both spouses.

Farmers who do not make the April 15, 2013 deadline will be subject to interest on underpayment of their estimated tax. This extension is for 2012 returns only.

Farmers who file their Wisconsin income tax returns and pay the amount of tax due by April 15, 2013, can request this waiver of underpayment interest by entering exception code 4 in the bracketed space on line 55 of Form 1 (line 83 of Form 1NPR). Farmers do not need to attach Schedule U, Underpayment of Estimated Tax by Individuals and Fiduciaries, to their Wisconsin income tax returns.

More information can be found on the Department of Revenue's website at

<http://www.revenue.wi.gov/taxpro/news/130124.html>.

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